

U.S. DISTRICT COURT  
WESTERN DISTRICT OF LOUISIANA  
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UNITED STATES DISTRICT COURT

WESTERN DISTRICT OF LOUISIANA

SHREVEPORT DIVISION

UNITED STATES OF AMERICA

\* CR. NO. 06-50164-01

VERSUS

\* 26 U.S.C. § 7201(Tax Evasion)

TOMMY K. CRYER

\* JUDGE HICKS

\* MAGISTRATE JUDGE HORNSBY

INDICTMENT

THE GRAND JURY CHARGES:

A. INTRODUCTION

AT ALL PERTINENT TIMES

The Internal Revenue Service was and is an agency of the Treasury Department of the United States of America responsible for administering and enforcing the tax laws of the United States, including the collection of taxes paid into the Treasury of the United States of America by its citizens.

B. THE OFFENSES

COUNT ONE

That during calendar year 2000, TOMMY K. CRYER, a resident of Shreveport, Louisiana, had and received taxable income in the sum of approximately \$127,139.32; that upon said taxable income there was owing to the United States of America an income tax of approximately \$43,913.96; that well-knowing and believing the foregoing facts, TOMMY K. CRYER, on or about April 17, 2001, in the Western District of Louisiana, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an

income tax return on or before April 17, 2001, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by failing to file a Form 1040, U.S. Individual Income Tax Return, since 1993.

C. AFFIRMATIVE ACTS

The defendant performed, or caused to be performed, the following affirmative acts, among others, in the Western District of Louisiana, and elsewhere:

During 1993 TOMMY K. CRYER created the TOMMY K. CRYER TRUST, listing TOMMY K. CRYER as the trustee. Upon creation of this entity the Internal Revenue Service assigned an Employer Identification Number (EIN) to the Trust; to wit, EIN 72-6149427. TOMMY K. CRYER received twelve Forms 1099 (1099-B, 1099 DIV and 1099-INT) during the years 1997 through 2001 that reflect the payment of dividend, interest and stock income to that Trust.

TOMMY K. CRYER never filed a tax return on behalf of that Trust as the taxpayer of record and thus concealed his receipt of these sources of income from the Internal Revenue Service. Consequently, the Internal Revenue Service attributed no income to TOMMY K. CRYER personally.

All in violation of Title 26 United States Code, Section 7201. [26 U.S.C. § 7201].

COUNT TWO

That during calendar year 2001, TOMMY K. CRYER, a resident of Shreveport, Louisiana, had and received taxable income in the sum of approximately \$80,635.17 that upon said taxable income there was owing to the United States of America an income tax of approximately \$29,450.95; that well-knowing and believing the foregoing facts, TOMMY K. CRYER, on or about April 15, 2002, in the Western District of Louisiana, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to make an income tax return on or before April 15, 2002, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay the Internal Revenue Service said income tax, and by failing to file a Form 1040, U.S. Individual Income Tax Return, since 1993.

**D. AFFIRMATIVE ACTS**

The defendant performed, or caused to be performed, the following affirmative acts, among others, in the Western District of Louisiana, and elsewhere:

During 1993 TOMMY K. CRYER created the TOMMY K. CRYER TRUST, listing TOMMY K. CRYER as the trustee. Upon creation of this entity the Internal Revenue Service assigned an Employer Identification Number (EIN) to the Trust; to wit, EIN 72-6149427. TOMMY K. CRYER received twelve Forms 1099 (1099-B, 1099 DIV and 1099-INT) during the years 1997 through 2001 that reflect the payment of dividend, interest and stock income to that Trust.

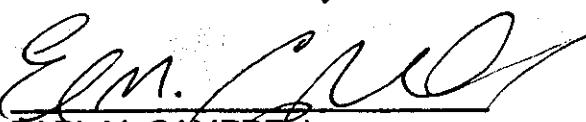
TOMMY K. CRYER never filed a tax return on behalf of that Trust as the taxpayer of record and thus concealed his receipt of these sources of income from

the Internal Revenue Service. Consequently, the Internal Revenue Service attributed no income to TOMMY K. CRYER personally.

All in violation of Title 26 United States Code, Section 7201. [26 U.S.C. § 7201].

TRUE BILL

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